

**FORM IBR-1 INSTRUCTIONS — IDAHO BUSINESS REGISTRATION FORM**

For faster service, you can register online at: **business.idaho.gov**

For more help, contact:

Idaho Department of Labor	- 332-3576 in the Boise area or toll free at (800) 448-2977
Idaho Industrial Commission	- 334-6000 in the Boise area or toll free at (800) 950-2110
Idaho State Tax Commission	- 334-7660 in the Boise area or toll free at (800) 972-7660

All information must be provided or your registration can't be processed.

Instructions are provided only for items that may need clarification.

1. Mark the type of legal business entity. If you have questions about types of legal business entities, contact the Idaho Secretary of State, (208) 334-2300.

- 1a. Mark the correct box to indicate how the Limited Liability Company has chosen to be taxed for income tax purposes.

2. Mark the item(s) that best describes your purpose in filing this form:

**New applicant.** If the business is not currently registered with the Idaho State Tax Commission, the Idaho Industrial Commission, or the Idaho Department of Labor.

**Change legal name.** If the business is changing its legal name, include a copy of proof, i.e. amended articles of incorporation or federal documentation.

**Change assumed business name.** If the business is changing its assumed business name (DBA).

**Add new account type.** If you already have one of the permits listed on the application and now need another permit. (Example: You have a sales permit and now need a withholding and/or unemployment account.)

**Add/change location.** If the business has changed its physical business location or added other locations.

**Change in partners, shareholders, or managing members.** List the percentage of change if the business has new or additional partners, shareholders, or managing members. Be sure to list all of the partners, shareholders, or managing members in box 24.

Regardless of your purpose in filing this form, the following boxes must be completed: 1, 2, 3, 4 or 5, 6, 10, 11, 14, 15, 17, 18, 19, 22, and 24.
--

3. Mark the type of permits or accounts you would like to apply for:

- **Employees.** Mark Unemployment and Withholding.
- **Retail sales.** Mark Sales.
- **Renting rooms for 30 days or less.** Mark Sales and Travel and Convention.
- **Renting rooms in the Greater Boise Auditorium District for 30 days or less.** Mark Boise Auditorium.

- **Using, consuming, or storing items in Idaho on which you have not paid sales tax.** Mark Use.
- **Withholding only.** Mark the box if you have **no** employees physically working in Idaho, but you wish to withhold Idaho income tax as a convenience to an employee whose income is taxable in Idaho, even though it is earned in another state. Complete all applicable questions through line 28.
- **Selling prepaid wireless service.** Mark E911 Prepaid Wireless Fee.
- **Operating currency or coin-operated machines used for amusement. For example: video games or juke box.** Mark Amusement Device.
- **Producing or wholesaling beer. Producing, distributing, or direct shipping wine.** Mark Beer/Wine.
- **Wholesaling, distributing, subjobbing, or delivery selling of cigarettes or tobacco.** Mark Cigarette/Tobacco.

You can find a permit application for amusement devices, beer, wine, cigarette, and tobacco at **tax.idaho.gov**, or contact the Tax Commission.

4. List your federal Employer Identification Number (EIN) if one has been issued to you by the Internal Revenue Service. If you have employees, or the business is other than a sole proprietorship, you must have a federal EIN. If you have applied for your EIN, but have not received it yet, enter "applied for." If you are not required to have an EIN, leave this box blank.
5. Enter your Social Security number if the type of business entity is a sole proprietorship.

6. List the legal name of the business. If the business is owned by a sole proprietor, list the name shown on the owner's Social Security card.

If the business is owned by a corporation, limited liability company or partnership, list the legal name as registered with the Secretary of State.

7. List the assumed business name (DBA), if different than the legal business name. (Example: Legal name Karan Jones - DBA Karan's Flowers.) This name must also be registered with the Secretary of State, (208) 334-2301.

8. If your business is a corporation, enter the date incorporated.
  9. If your business is a corporation, enter the state in which it was incorporated.
  10. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the business' fiscal year ends.
  11. Enter the date this business began operating in Idaho.
  13. Estimate the highest amount of taxable sales the business will have in any month.
  14. List the business' physical location in Idaho. If you have more than one location, attach a separate page listing the additional locations. (**Don't** use a PO Box or mail drop address.)
  16. If you wish to have the Idaho State Tax Commission report forms mailed to an address different than the one listed on line 15 (such as your accountant's address), list that address.
  18. You are authorizing the agencies with which you register to contact the named individual to discuss issues relating to your accounts. In some cases, there may be additional Power of Attorney requirements.
  22. Describe in detail the products and/or services your business in Idaho will provide. (Example: Retail sales: clothing, food. Agricultural crops: corn, beets. General contractor: building single-family homes.)
  23. If this business entity or its owner, partners or members has ever had a withholding, sales, use, workers' compensation or unemployment insurance number in Idaho, list all permits, accounts, or policy numbers.
  24. List the appropriate information:
 

If you marked government on number 1, line 24 is optional.

    - (a) If you marked Sole Proprietorship on number 1, list the requested information for the owner and spouse.
    - (b) If you marked Partnership on number 1, list the requested information for each partner. If the partner is an individual, list the Social Security number. If the partner is another business entity, list the EIN. If there are more than three partners, attach an additional page listing them.
    - (c) If you marked S Corporation, Corporation, or Nonprofit on line 1, list the requested information for each officer. Indicate if the officer is on the board of directors by writing "yes," "no," or "not applicable" (N/A). If there are more than three officers, attach an additional page listing them.
    - (d) If you marked Fiduciary/Trust, list the trustees or responsible parties. If there are more than three trustees or responsible parties, attach an additional page listing them.
    - (e) If you marked Limited Liability Company on number 1, list the requested information for all members. If there are more than three members, attach an additional page listing them.
  31. The Federal Unemployment Tax Act (FUTA) governs whether a business is subject to paying federal unemployment insurance taxes.
  32. The Internal Revenue Service grants or denies 501(c)(3) status. The granting of this status doesn't exempt a business from unemployment insurance tax, sales tax, withholding or workers' compensation insurance.
  33. The Idaho Department of Labor offers businesses granted 501(c)(3) status three methods for paying state unemployment insurance tax liabilities.
  34. If hiring one or more full-time, part-time, seasonal, or occasional workers, Idaho law requires that you obtain a workers' compensation insurance policy prior to hiring employees unless you are exempt. A minimum penalty of \$25.00 per day can be assessed against employers who operate without workers' compensation insurance.
- THIS IS NOT AN APPLICATION FOR INSURANCE. YOU WILL NEED TO CONTACT YOUR INSURANCE AGENT OR COMPANY REPRESENTATIVE FOR ASSISTANCE.**
- If you answer no to this question, explain in detail why you believe workers' compensation insurance is not needed for your business. (Attach additional page if necessary.)
- If your business is reorganizing, **you must notify** your workers' compensation insurance carrier of the new type of business, including EIN numbers, if applicable.
- If additional assistance is needed, contact the Idaho Industrial Commission Compliance Division, (208) 334-6000 or by email at [suretyrequest@iic.idaho.gov](mailto:suretyrequest@iic.idaho.gov).
- 35-40. If you have already obtained a workers' compensation insurance policy, please complete boxes 37 through 40.
  - If you are in the process of obtaining a workers' compensation insurance policy, complete boxes 37 and 38.
  41. If you have applied for insurance with the State Insurance Fund, list the application identification number.
  - 46-51. If your business is reorganizing (i.e. you have formed a corporation which has acquired your sole proprietorship), then you are acquiring an existing business.
  52. By checking that you would like to apply for the experience rating of your predecessor, you will receive another application form to complete. Contact the Idaho Department of Labor for more information.
  53. Data is maintained by the Idaho Department of Labor. Data can consist of name, address, phone number, and NAICS (industry) code. Employment figures are published in predetermined size ranges. Exact employment figures are not published.